Docket No.: 20239/0203036-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Harubisa TOYODA et. al.

Application No.: 10/549,964 Confirmation No.: 8313

Filed: September 16, 2005 Art Unit: 1793

For: SOFT MAGNETISM MATERIAL AND

POWDER MAGNETIC CORE

Examiner: John P. Sheehan

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 13, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.